

**Subject** Sales tax exemption for construction of a Grand Rapids fire station

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## Summary

Provides a refundable sales tax exemption on materials and supplies used in and equipment incorporated into construction of a new fire station in the city of Grand Rapids, provided the purchases occur after August 1, 2020, and before August 1, 2022. The tax is paid at the time of purchase and the city must apply for a refund. Similar to the exemptions granted to a number of fire stations in the 2019 omnibus tax bill.